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2006 APR -4 A 10:

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April 3, 2006

Extension
AOR 2006-9

Mr. Tony Buckley
Federal Election Commission
999 E Street, N.W.
Washington, D.C. 20463-0002

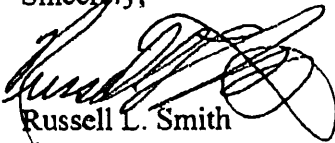
RE: Advisory Opinion Request 2006-9
American Institute of Certified Public Accountants and
American Institute of Certified Public Accountants PAC

Dear Mr. Buckley:

This letter is a follow-up to our telephone conversation earlier today regarding the pending request for a Commission Advisory Opinion by the American Institute of Certified Public Accountants ("AICPA") and the AICPA PAC (AOR 2006-9).

On behalf of AICPA and AICPA PAC, we agree to an extension of the statutory deadline for the Commission's response to AOR 2006-9 from April 17, 2006 to April 21, 2006.

Sincerely,


Russell L. Smith